



interview
tips

EIC General Eligibility Rules

Probe/Action: Ask the taxpayer:

step
1

Calculate the taxpayer's earned income and adjusted gross income (AGI) for the tax year. Are both less than:

- \$43,279 (\$48,279 married filing jointly) with three or more qualifying children;
- \$40,295 (\$45,295 married filing jointly) with two qualifying children;
- \$35,463 (\$40,463 married filing jointly) with one qualifying child; or
- \$13,440 (\$18,440 married filing jointly) with no qualifying children?

If **YES**, go to Step 2.

If **NO**, STOP. You cannot claim the EIC.

step
2

Do you (and your spouse, if filing jointly) have a social security number (SSN) that allows you to work?

Note: Answer "no" if the taxpayer's social security card has a "NOT VALID FOR EMPLOYMENT" imprint, and if the cardholder obtained the SSN to get a federally funded benefit, such as Medicaid.

If **YES**, go to Step 3.

If **NO**, STOP. You cannot claim the EIC.

step
3

Is your filing status married filing separately?

If **YES**, STOP. You cannot claim the EIC.

If **NO**, go to Step 4.

step
4

Are you (or your spouse, if married) a nonresident alien?

Note: Answer "no" if the taxpayer is married filing jointly, and one spouse is a citizen or resident alien and the other is a nonresident alien.

If **YES** and you are either unmarried or married but not filing a joint return, STOP. You cannot claim the EIC.

If **NO**, go to Step 5.

step
5

Are you (or your spouse, if filing jointly) filing Form 2555 or Form 2555-EZ (Foreign Earned Income)?

If **YES**, STOP. You cannot claim the EIC.

If **NO**, go to Step 6.

step
6

Is your investment income more than \$3,100?

If **YES**, STOP. You cannot claim the EIC.

If **NO**, go to Step 7.

step
7

Are you (or your spouse, if filing jointly) an EIC qualifying child of another person?

If **YES**, STOP. You cannot claim the EIC.

If **NO**, go to the interview tips for EIC—With a Qualifying Child or EIC—Without a Qualifying Child.